

U.S. Department of Justice



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August 19, 2014

Via CM/ECF

The Honorable Sue L. Robinson
United States District Court
J. Caleb Boggs Federal Building
844 King Street
Wilmington, Delaware 19801

Re: Jim Gandrup v. United States of America,
Misc. No. 14-123-SLR

Dear Judge Robinson:

Petitioner Jim Gandrup filed this action on May 19, 2014, seeking to quash an IRS summons to Bank of America for his bank records. (D.I. 1; *see also* D.I. 7 at 1.) On July 24, 2014, the government responded to the four allegations set forth in Gandrup's petition. (D.I. 7.) Subsequently, on August 15, 2014, Gandrup filed a document styled "Plaintiff's Reply to Respondent's Response to Petition to Quash IRS Third Party Summons," in which he raises new frivolous arguments not alleged in his original petition. (D.I. 9.)

In accordance with the Court's local rules and Your Honor's procedures, the government is not filing a response to Gandrup's "Reply" brief. However, to the extent that the Court would like a response from the government or has any questions, we are at the Court's disposal.

Respectfully submitted,

CHARLES M. OBERLY, III
United States Attorney

By: /s/Jennifer L. Hall
Jennifer L. Hall
Assistant United States Attorney

JLH:taj


CERTIFICATE OF SERVICE

I, Theresa Jordan, an employee in the Office of the United States Attorney for the District of Delaware, hereby certify that on August 19, 2014, I caused service of the foregoing:

AUGUST 19, 2014 LETTER TO THE HONOBALBE SUE L. ROBINSON

by delivering a copy of said document via First Class United States Mail, postage prepaid to the plaintiff at the following address:

Jim Gandrup
1961 Main Street, #154
Watsonville, CA 95076


Theresa Jordan